

LIQUID FUEL TAX BASE & TAX COLLECTIONS - DECEMBER 2021\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	20,039,715 *	3,205,099.95	3,305,173.10	6,510,273.05
Diesel Oil (off-highway)	4,562,385	45,623.85		45,623.85
Diesel Oil (highway)	2,035,210	325,633.55	335,809.66	661,443.21
Liquefied Petroleum Gas	1,684	87.58	90.93	178.51
Small Boats (gas)	72,166	11,546.56	11,907.39	23,453.95
Small Boats (diesel oil)	299,703	2,997.03		2,997.03
Aviation fuel	9,896,843	98,968.43		98,968.43
Other fuel 1/	114,245	4,569.80	9,482.33	14,052.13
<b>SUB-TOTAL</b>	<b>37,021,951</b>	<b>3,694,526.75</b>	<b>3,662,463.41</b>	<b>7,356,990.16</b>
ERT - Petroleum Products	1,023,335	1,074,501.70		1,074,501.70
ERT - Fossil Fuels (MMBtu)	475,389	90,323.91		90,323.91
<b>SUB-TOTAL</b>		<b>1,164,825.61</b>		<b>1,164,825.61</b>
<b>TOTAL</b>		<b>4,859,352.36</b>	<b>3,662,463.41</b>	<b>8,521,815.77</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,007,097 *	800,927.92	1,201,380.91	2,002,308.83
Diesel Oil (off-highway)	4,404,579	44,045.79		44,045.79
Diesel Oil (highway)	453,620	72,579.20	108,872.78	181,451.98
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	8,258	1,321.28	1,981.92	3,303.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	8,345,040	83,450.40		83,450.40
Other fuel 1/	23,096	604.59	1,554.42	2,159.01
<b>SUB-TOTAL</b>	<b>18,241,690</b>	<b>1,002,929.18</b>	<b>1,313,790.03</b>	<b>2,316,719.21</b>
ERT - Petroleum Products	425,012	446,263.01		446,263.01
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>446,263.01</b>		<b>446,263.01</b>
<b>TOTAL 3/</b>		<b>1,449,192.19</b>	<b>1,313,790.03</b>	<b>2,762,982.22</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,594,695 *	1,054,481.60	1,515,753.13	2,570,234.73
Diesel Oil (off-highway)	2,437,802	24,378.02		24,378.02
Diesel Oil (highway)	1,053,072	168,491.52	242,206.56	410,698.08
Liquefied Petroleum Gas	26	1.35	1.98	3.33
Small Boats (gas)	27,665	4,426.40	6,362.95	10,789.35
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,339,458	43,394.58		43,394.58
Other fuel 1/	1,512,577	30,617.42	0.00	30,617.42
<b>SUB-TOTAL</b>	<b>15,965,295</b>	<b>1,325,790.89</b>	<b>1,764,324.62</b>	<b>3,090,115.51</b>
ERT - Petroleum Products	359,545	377,522.50		377,522.50
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>377,522.50</b>		<b>377,522.50</b>
<b>TOTAL</b>		<b>1,703,313.39</b>	<b>1,764,324.62</b>	<b>3,467,638.01</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,339,441 *	374,144.66	397,516.95	771,661.61
Diesel Oil (off-highway)	728,420	7,284.20		7,284.20
Diesel Oil (highway)	210,554	33,688.64	35,794.18	69,482.82
Liquefied Petroleum Gas	16	0.83	0.90	1.73
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,311,080	23,110.80		23,110.80
Other fuel 1/	939,060	18,781.20	0.00	18,781.20
<b>SUB-TOTAL</b>	<b>6,528,571</b>	<b>457,010.33</b>	<b>433,312.03</b>	<b>890,322.36</b>
ERT - Petroleum Products	123,698	129,883.34		129,883.34
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>129,883.34</b>		<b>129,883.34</b>
<b>TOTAL</b>		<b>586,893.67</b>	<b>433,312.03</b>	<b>1,020,205.70</b>
<b>SUMMARY</b>				
Gasoline	33,980,948	5,434,654.13	6,419,824.09	11,854,478.22
Diesel Oil (off-highway)	12,133,186	121,331.86		121,331.86
Diesel Oil (highway)	3,752,456	600,392.91	722,683.18	1,323,076.09
Liquefied Petroleum Gas	1,726	89.76	93.81	183.57
Small Boats (gas)	108,089	17,294.24	20,252.26	37,546.50
Small Boats (diesel oil)	299,703	2,997.03		2,997.03
Aviation fuel	24,892,421	248,924.21		248,924.21
Other fuel 1/	2,588,978	54,573.01	11,036.75	65,609.76
<b>SUB-TOTAL</b>	<b>77,757,507</b>	<b>6,480,257.15</b>	<b>7,173,890.09</b>	<b>13,654,147.24 **</b>
ERT - Petroleum Products	1,931,591	2,028,170.55		2,028,170.55
ERT - Fossil Fuels (MMBtu)	475,389	90,323.91		90,323.91
<b>SUB-TOTAL</b>		<b>2,118,494.46</b>		<b>2,118,494.46</b>
<b>TOTAL</b>		<b>8,598,751.61</b>	<b>7,173,890.09</b>	<b>15,772,641.70</b>

\*See reverse for detail on Off-Highway Use Refunds.

\*\*Fuel tax collections were \$13,721,941.93 in December 2021, of which \$67,794.69 could not be distributed because the required tax returns were not yet available.

1/ Other fuel includes Ethanol, Methanol, Biodiesel, Naphtha, Compressed Natural Gas, and Liquefied Natural Gas.

2/ ERT = Environmental Response Tax. Barrel = 42 U.S. gallons of petroleum products. MMBtu = 1 million British thermal units.

3/ Segregation of Maui County:

	Island of Maui	Island of Lanai	Island of Molokai	Total
	1,290,044.43	23,745.60	0.00	1,313,790.03

**Penalty and Interest**

First District	5,000.00
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>5,000.00</b>

SCHEDULE OF FUEL TAX RATES  
(Effective July 1, 2020)  
(Fuel tax rates in cents per gallon)

	STATE TAX	COUNTY TAX	TOTAL TAX
<b>GASOLINE AND DIESEL OIL (HIGHWAY):</b>			
City & County of Honolulu	16.0	16.5	32.5
County of Maui <sup>3/</sup>	16.0	24.0	40.0
County of Hawaii	16.0	23.0	39.0
County of Kauai	16.0	17.0	33.0
<b>DIESEL OIL (OFF-HIGHWAY):</b>			
All Counties	1.0	0.0	1.0
<b>LIQUEFIED PETROLEUM GAS (HIGHWAY):</b>			
City & County of Honolulu	5.2	5.4	10.6
County of Maui	5.2	11.5	16.7
County of Hawaii	5.2	7.6	12.8
County of Kauai	5.2	5.6	10.8
<b>AVIATION FUEL:</b>			
All Counties	1.0	0.0	1.0
<b>ENVIRONMENTAL RESPONSE, ENERGY, &amp; FOOD SECURITY TAX</b>			
All Counties, per barrel of petroleum products <sup>1/</sup>	105.0	0.0	105.0
All Counties, per million BTU of fossil fuels <sup>2/</sup>	19.0	0.0	19.0
<b>ETHANOL (HIGHWAY):</b>			
City & County of Honolulu	2.4	2.4	4.8
County of Maui	2.4	11.5	13.9
County of Hawaii	2.4	3.3	5.7
County of Kauai	2.4	2.5	4.9
<b>METHANOL (HIGHWAY):</b>			
City & County of Honolulu	1.9	1.8	3.7
County of Maui	1.9	11.5	13.4
County of Hawaii	1.9	2.5	4.4
County of Kauai	1.9	1.9	3.8
<b>BIODIESEL (HIGHWAY):</b>			
City & County of Honolulu	4.0	8.3	12.3
County of Maui	4.0	0.0	4.0
County of Hawaii	4.0	0.0	4.0
County of Kauai	4.0	0.0	4.0
<b>NAPHTHA (Power-Generating Facility)</b>			
City & County of Honolulu	2.0	0.0	2.0
County of Maui	2.0	0.0	2.0
County of Hawaii	2.0	0.0	2.0
County of Kauai	2.0	0.0	2.0
<b>COMPRESSED NATURAL GAS (HIGHWAY):</b>			
City & County of Honolulu	4.0	8.2	12.2
County of Maui <sup>3/</sup>	4.0	11.9	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
<b>LIQUEFIED NATURAL GAS (HIGHWAY):</b>			
City & County of Honolulu	4.0	8.2	12.2
County of Maui <sup>3/</sup>	4.0	11.9	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
<b>BIODIESEL BLEND (HIGHWAY):</b>			
County of Maui	3.9	6.0	9.9

<sup>1/</sup> Does not include aviation fuel.

<sup>2/</sup> Does not include petroleum products. BTU = British thermal unit.

<sup>3/</sup> Effective July 1, 2020, pursuant to Maui County Resolution No. 20-82.

OFF-HIGHWAY USE REFUNDS (GASOLINE) - DECEMBER 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	8,363	1,254.45	1,379.90	2,634.35
County of Maui	1,359	203.83	326.14	529.97
County of Hawaii	4,464	669.60	1,026.72	1,696.32
County of Kauai	1,106	165.90	188.02	353.92
<b>TOTAL</b>	<b>15,292</b>	<b>2,293.79</b>	<b>2,920.77</b>	<b>5,214.56</b>

LIQUID FUEL TAX ALLOCATION BY FUND - DECEMBER 2021\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,559,602.74	
State Airports Special Fund	98,968.43	
State Boating Special Fund	72,580.21	3,731,151.38
County Fuel Tax		3,625,838.78
<b>SUB-TOTAL</b>		<b>7,356,990.16</b>
Environmental Response Revolving Fund	55,920.64	
Energy Security Special Fund	55,195.07	
Energy Systems Development Special Fund	91,374.58	
Electric Vehicle Charging System Subaccount	30,700.05	
General Fund	931,635.27	1,164,825.61
<b>TOTAL</b>		<b>8,521,815.77</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	910,283.99	
State Airports Special Fund	83,450.40	
State Boating Special Fund	22,332.69	1,016,067.08
County Fuel Tax:		
Island of Lanai	23,508.14	
Island of Molokai	0.00	
Island of Maui	1,277,143.99	1,300,652.13
<b>SUB-TOTAL</b>		<b>2,316,719.21</b>
Environmental Response Revolving Fund	21,250.62	
Energy Security Special Fund	17,000.50	
Energy Systems Development Special Fund	34,000.99	
Electric Vehicle Charging System Subaccount	12,750.37	
General Fund	361,260.53	446,263.01
<b>TOTAL</b>		<b>2,762,982.22</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,269,572.35	
State Airports Special Fund	43,394.58	
State Boating Special Fund	30,467.21	1,343,434.14
County Fuel Tax		1,746,681.37
<b>SUB-TOTAL</b>		<b>3,090,115.51</b>
Environmental Response Revolving Fund	17,977.26	
Energy Security Special Fund	14,381.81	
Energy Systems Development Special Fund	28,763.62	
Electric Vehicle Charging System Subaccount	10,786.36	
General Fund	305,613.45	377,522.50
<b>TOTAL</b>		<b>3,467,638.01</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	429,560.53	
State Airports Special Fund	23,110.80	
State Boating Special Fund	8,672.12	461,343.45
County Fuel Tax		428,978.91
<b>SUB-TOTAL</b>		<b>890,322.36</b>
Environmental Response Revolving Fund	6,184.92	
Energy Security Special Fund	4,947.94	
Energy Systems Development Special Fund	9,895.87	
Electric Vehicle Charging System Subaccount	3,710.95	
General Fund	105,143.66	129,883.34
<b>TOTAL</b>		<b>1,020,205.70</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,169,019.61	
State Airports Special Fund	248,924.21	
State Boating Special Fund	134,052.23	6,551,996.05
County Fuel Tax		7,102,151.19
<b>SUB-TOTAL</b>		<b>13,654,147.24 *</b>
Environmental Response Revolving Fund	101,333.44	
Energy Security Special Fund	91,525.32	
Energy Systems Development Special Fund	164,035.06	
Electric Vehicle Charging System Subaccount	57,947.73	
General Fund	1,703,652.91	2,118,494.46
<b>TOTAL</b>		<b>15,772,641.70</b>

Act 75, SLH 2021, and Act 9, SSLH 2021, amend the allocation of the environmental response, energy, and food security tax to special funds, effective July 1, 2021.

\*Fuel tax collections were \$13,721,941.93 in December 2021, of which \$67,794.69 could not be distributed because the required tax returns were not yet available.